

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 19, 2005

Minutes Approved by Board on February 23, 2005

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 19, 2005, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Michael W. Skinner, Chairman, CPA
E. J. Maddocks, Vice Chairman, CPA
Isaac Culver, III, Consumer Member
C. Ben Hill, RPA
J. Sam Johnson, CPA
T. Farrell Nichols, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Annie Ruth Parks, Administrative Clerk
Janet Wray, Board Attorney
Norma J. Ogle, Executive Director, Georgia Association of Public Accountants (GAPA)
Michael P. Salazar, CPA, Georgia Association of Public Accountants (GAPA)

Chairman Skinner established a quorum was present at 9:32 a.m. and called the meeting to order.

Mr. Maddocks made a motion to approve the minutes of the December 15, 2004 meeting.

Mr. Culver seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Johnson seconded the motion. Voting in favor of the motion were those members present who included Board Members Culver, Hill, Johnson, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Mr. Johnson seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Shannon Zachery Bacon	Examination	CPA024553
Thomas L. Barr	Examination	CPA024554
Seung K. Byun	Examination	CPA024555
Larry Dale Cain	Examination	CPA024556
Brett Lyndon Clarence	Examination	CPA024557
Lynn Mills Crosland	Examination	CPA024558

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: January 19, 2005****Minutes Approved by Board on February 23, 2005**

Nicole Castellano Ekendahl	Examination	CPA024559
John Boone Fyke	Examination	CPA024560
Stephen Philip Gentry	Examination	CPA024561
Justin Haywood Greathouse	Examination	CPA024562
Xiao Yi Han	Examination	CPA024563
Erin Michelle Hedrick	Examination	CPA024564
Robert Cresson Ivy	Examination	CPA024565
Jeffrey Robert Johnson	Examination	CPA024566
Phillip Lee Kuchek	Examination	CPA024567
George M. Liddon	Examination	CPA024568
Aisha Gardner Meeks	Examination	CPA024569
Erin Michelle Meyer	Examination	CPA024570
Sheron Covington Moshell	Examination	CPA024571
Bradley Emerson Nesmsith	Examination	CPA024572
Jyoti N. Pai	Examination	CPA024573
Shannon Powhattan Perkins	Examination	CPA024574
Brian A. Rauch	Examination	CPA024575
Cheryl M. Robinson	Examination	CPA024576
Diana C. Savini	Examination	CPA024577
Mason Michael Shealy	Examination	CPA024578
Michael J. Simmons	Examination	CPA024579
J. Sean Spitzer	Examination	CPA024580
Scott Edmond Sutton	Examination	CPA024581
Jessica Tucker	Examination	CPA024582
Anthony P. Valduga	Examination	CPA024583
Julie Sherrer Varnadoe	Examination	CPA024584
Amelia Chang Wright	Examination	CPA024585
John David Adams	Reciprocity	CPA024586
Frederick Thomas Ahne	Reciprocity	CPA024587
Jeffrey N. Bilsky	Reciprocity	CPA024588
Larry Vernell Bullock	Reciprocity	CPA024589
Melissa Smeltzer Carmichael	Reciprocity	CPA024590
Barbara Duran Catherall	Reciprocity	CPA024591
Catherine Machalie Creps	Reciprocity	CPA024592
George Walter Dean, Sr.	Reciprocity	CPA024593
Rebecca Ellen Finnin	Reciprocity	CPA024594
Aimee Reingold Greenberg	Reciprocity	CPA024595
Glenda Yvette Hicks	Reciprocity	CPA024596
Yasushi Kubo	Reciprocity	CPA024597
Kelly Newton Mickle	Reciprocity	CPA024598
Garry Allen Rank	Reciprocity	CPA024599
Farruich Seyar	Reciprocity	CPA024600
Eric John Smith	Reciprocity	CPA024601
Michael Christopher Sultan, Jr.	Reciprocity	CPA024602

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 19, 2005

Minutes Approved by Board on February 23, 2005

The following applicant provided additional information regarding his application and to appeal the Board's disapproval of his application:

Cuneyt Tekgul: After considering additional information provided, Mr. Maddocks made a motion to reaffirm the Board's previous decision to **disapprove** his application. Mr. Culver seconded the motion. The motion carried unanimously.

The Board reviewed the following renewal and reinstatement applications:

David Decker: After considering additional information provided, Mr. Culver made a motion to **approve** his renewal application for the year ending December 31, 2003. Mr. Maddocks seconded the motion. The motion carried unanimously.

Betty A. Nolan: Mr. Culver made a motion to **approve** her reinstatement application with a cautionary note when completing applications. Mr. Hill seconded the motion. The motion carried unanimously.

Firm Renewals:

ACF004771 – Robert O'Donnell, CPA, LLC: Mr. Maddocks made a motion to **disapprove** the request for waiver of peer review requirements that will be due June 30, 2006. Mr. Johnson seconded the motion. The motion carried unanimously.

ACF004413 – BKR Metcalf Davis: Mr. Nichols made a motion to **approve** the renewal. Mr. Culver seconded the motion. The motion carried unanimously.

ACF000966 – James F. Leach PC: Mr. Maddocks made a motion to **approve** the request for an extension to fulfill peer review requirements to June 30, 2005. Mr. Hill seconded the motion. The motion carried unanimously.

Investigative Report:

The Board heard a report from the Enforcement Committee.

Mr. Skinner presented the following recommendations of the Enforcement Committee. The Board **approved** the Committee's recommendations unanimously.

ACCT030047 – Close case with a letter of concern

ACCT040040 – Close case with a letter of concern

ACCT050071 – Close case

The Board heard reports from the following staff members:

The Board Attorney updated the Board and provided a written status report of cases and advice referred for action.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 19, 2005

Minutes Approved by Board on February 23, 2005

The Executive Director updated the Board on the following items:

- Number of active licensees
- Financial disclosure statement

Correspondence, Written Requests, Inquiries and Information Items:

U. S. Department of Justice: The Board reviewed correspondence regarding default of a federal loan by an accountant. Mr. Skinner made the following motion: “I move that the board suspend KACHI UKPABI’s license to practice as a CERTIFIED PUBLIC ACCOUNTANT, License #CPA018840, effective 30 days from the date of the “First Notice Letter of Suspension”, for nonpayment status or default or breach of repayment or service obligation for his federal educational loan, service conditional loan repayment program, or service conditional scholarship program. I further move that such suspension shall be STAYED pending an appearance before the board **if a request for an appearance is timely received** and that this suspension shall be lifted upon receipt of a written release from the federal agency that KACHI UKPABI is not the person at issue or is making payments on the loan, service conditional loan repayment program, or service conditional scholarship program satisfying the payment or service requirements in accordance with an agreement approved by the federal agency.” Mr. Maddocks seconded the motion. The motion carried unanimously.

Michael Kalifeh: The Board reviewed correspondence regarding CPA Examination results. Action was not required.

Frank McLeod, Jr.: The Board reviewed correspondence regarding CPA Examination concerns and advised him to communicate directly with NASBA and AICPA.

Sue Liedlich, CPA: The Board reviewed the inquiry regarding if a firm can be a LLC. The Board advised that a CPA firm can be a LLC Corporation in the State of Georgia as long as the firm complies with all the other provisions in the Board’s Law and Rules.

Micki Begitschke: The Board reviewed the inquiry regarding ownership in a Georgia LLC by an Alabama licensed CPA. The Board advised that if the Alabama licensee and LLC are not holding themselves out as licensees then no individual CPA license or firm license in Georgia would be required.

The Board reviewed requests from two foreign credential evaluator services to become Board approved. Mr. Skinner appointed a committee to review the information provided by the applicants as well as the current Board approved credential services. The committee will report back to the Board at a future meeting.

Mr. Skinner revised the Committee assignments for the coming year. (See Attachment #1.)

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 19, 2005

Minutes Approved by Board on February 23, 2005

NASBA:

The Board reviewed correspondence and information from NASBA.

Mr. Maddocks made a recommendation of Donnie Roland for election as NASBA Vice Chair for 2005-2006. Mr. Nichols seconded the recommendation. The recommendation carried unanimously.

The Board reviewed the ERB Preliminary Report on Scoring.

Mr. Maddocks made a motion to endorse NASBA's recommendation to the AICPA to postpone a new examination fee increase for two years. Mr. Culver seconded the motion. The motion carried unanimously.

The Board discussed other items of interest relating to NASBA.

Other Business:

There was no further business and the meeting was adjourned at 11:40 a.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

Michael W. Skinner

Chairman

Mollie L. Fleeman

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Division Director

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 19, 2005

Minutes Approved by Board on February 23, 2005

Attachment #1
January 19, 2005
Accountancy Board Minutes

Committees of the Board are assigned to divide responsibilities among Board members and to facilitate the administration of the Public Accountancy Act. All Board members are asked to serve informally on all committees so that chairpersons may call on any member for assistance and advice. No member should act for or speak for the Board without authorization of the Board.

All correspondence should be reviewed by the Executive Director or the Board Chairman. The Chairman and the Executive Director are authorized by the Board to deal with routine matters. The Chairman, or Committee Chairman, and the Executive Director should decide what matters may be referred to other parties such as the Division Director of the Professional Licensing Boards, the Investigative Division or the Attorney General. When a matter is referred to a Board member or committee chairman, that member should, after consideration, present the matter to the Board at its next meeting with a summary of facts, a reference to the applicable section of the law and/or regulations and a recommended course of action.

Current committee assignments follow. The first member named is the chair of the respective committee.

1. **Applications for Licensure Committee —**
Public Accounting: Grace Williams, T. Farrell Nichols, C. Ben Hill, and Michael W. Skinner
Industry/Government: E. J. Maddocks, J. Sam Johnson, and Michael W. Skinner
Applications for examination and certification, including matters relating to education, work experience and issuance of original and reciprocal certificates. This committee provides important experience for Board members. All Board members are requested to participate on this committee when possible.
2. **Examinations : C. Ben Hill, Michael W. Skinner, and E. J. Maddocks**
All matters relating to administration of examinations, grade reporting, statistical information and communication with the NASBA Examination Review Board.
3. **Enforcement: Michael W. Skinner**
Coordination of complaints and investigations; all correspondence relating to unauthorized practice by unlicensed persons and unethical or substandard practice by licensees.
4. **License Renewals/CPE: E. J. Maddocks and Isaac Culver**
Renewal of individual or firm licensees, continuing professional education requirements, reinstatement of licenses.
5. **Legislation: Grace Williams, J. Sam Johnson, and Isaac Culver**
Interpretation of applicable laws and rules and proposals for changes in the law or rules. Includes communication with legislators and governmental officials.
6. **Peer Review Requirements Committee: J. Sam Johnson, T. Farrell Nichols, and Grace Williams**
Provide direction and make recommendations to the board for implementing the mandatory peer review requirements and approved programs.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 19, 2005

Minutes Approved by Board on February 23, 2005

Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On January 19, 2005 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 19, 2005

Minutes Approved by Board on February 23, 2005

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 19th day of January, 2005

Marie S. Urquhart
Notary Public